

DeKalb County Government

**FY 2011
BUDGET
PLAN**

Chart of Accounts

DEKALB COUNTY GOVERNMENT

- FY 2011 BUDGET -

CHART OF ACCOUNTS: FUNDS & DEPARTMENTS

<u>FUND #</u>	<u>FUND NAME</u>	<u>DEPT #</u>	<u>DEPARTMENT NAME</u>
1111	General Fund		<u>General Government</u>
		1110	County Board
		1210	Finance Office
		1290	Non-Departmental Services
		1310	Information Management Office
		1410	Assessments Office
		1510	County Clerk & Recorder
		1530	Elections
		1710	Planning & Zoning
		1810	Regional Office of Education
		1910	Treasurer
			<u>Public Safety</u>
		2210	Judiciary
		2220	Jury Commission
		2310	Circuit Clerk
		2410	Coroner
		2510	ESDA
		2540	Local Emergency Planning Com
		2610	Sheriff
		2620	Sheriff - Merit Commission
		2630	Sheriff - Auxilliary/Radio Watch
		2670	Sheriff - Communications
		2680	Sheriff - Corrections
		2710	State's Attorney
		2810	Public Defender
		2910	Court Services
		4810	Facilities Management Office
		4910	Community Outreach Building
		4920	Public Health Maintenance
1211	Retirement Fund	5220	Retirement
1212	Tort & Liability Insurance Fund	5230	Tort & Liability Insurance
		5235	Worker's Compensation (Treasurer)
1213	PBC Lease Fund	5210	PBC Lease
1214	Micrographics Fund	5520	Micrographics

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<u>FUND #</u>	<u>FUND NAME</u>	<u>DEPT #</u>	<u>DEPARTMENT NAME</u>
1221	Circuit Clerk Operation & Administration	5390	Circuit Clerk Operation & Administration
1222	Law Library Fund	5610	Law Library
1223	Court Automation Fund	5340	Court Automation
1224	Child Support Fund	5350	Child Support
1225	Probation Services Fund	2930	Probation Services
1226	Document Storage Fund	5360	Document Storage
1227	Tax Sale Automation Fund	5370	Tax Sale Automation
1228	GIS Development Fund	5260	GIS Development
1229	Court Security Fund	2650	Court Security
1231	Highway Fund	3510	Highway
1232	Engineering Fund	3520	Engineering
1233	Aid to Bridges Fund	3530	Aid to Bridges
1234	County Motor Fuel Tax Fund	3540	County Motor Fuel Tax
1235	Federal Highway Matching Tax Fund	3550	Federal Highway Matching Tax
1241	Public Health Fund	3610	Public Health
1242	Community Mental Health Fund	3710	Community Mental Health
1243	Community Services Fund	4410	Community Services
1244	Community Services Revolving Loan Fund	4420	Revolving Loans
1245	Senior Services Fund	4510	Senior Services
1246	Veteran's Assistance Commission Fund	4610	Veteran's Assistance
1247	Solid Waste Fund	3650	Solid Waste Program
1251	Forest Preserve Fund	4210	Forest Preserve

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FUND #	FUND NAME	DEPT #	DEPARTMENT NAME
1252	Forest Preserve Land Acquisition	4250	Forest Preserve Land Acquisition
1253	Forest Preserve Retirement	4260	Forest Preserve Retirement
1254	Forest Preserve Tort & Liability	4270	Forest Preserve Tort & Liability
1471	Special Projects Fund	5240	Special Projects
1472	County Farm Land Sale Fund	5270	County Farm Land Sale
1473	Land Acquisition - Sycamore Campus Fund	5550	Land Acquisition - Sycamore Campus
1475	Opportunity Fund	5288	Opportunity Fund
1476	Asset Replacement Fund	5530	Asset Replacement
1477	Tollway Access Loan Repayment Fund	5540	Tollway Access Loan Repayment
1479	Broadband Grant	5560	Broadband Grant
1481	Courthouse Expansion	5580	Courthouse Expansion
1485	Jail Expansion	5590	Jail Expansion
1501	Build America Bonds 2010	5710	Build America Bonds 2010
1505	Recovery Zone Bonds 2010	5730	Recovery Zone Bonds 2010
1512	Building Fund	5720	Building Fund
2501	Rehab & Nursing Center Fund	3800	Total for Nursing Home Departments
		3840	Nursing - Rehabilitation
		3850	Nursing - Education
		3860	Nursing - Social Services
		3870	Nursing - Patient Activities
		3880	Nursing - Dietary
		3930	Nursing - Special Care Unit
		3950	Nursing - Nursing Subtotal
		3951	NonCertified RN
		3952	NonCertified LPN
		3953	NonCertified CNA

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FUND #	FUND NAME	DEPT #	DEPARTMENT NAME
2501	Rehab & Nursing Center Fund (continued)	3950	Nursing - Nursing Subtotal (cont'd)
		3954	Certified RN
		3955	Certified LPN
		3956	Certified CNA
		3957	Certified Registry RN
		3958	Certified Registry LPN
		3959	Supervisory
		3993	Non-Certified Registry RN
		3994	Non-Certified Registry LPN
		3995	Registry CNA Non-Certified
		3996	Registry CNA Certified
		3960	Nursing - Environmental Services
		3970	Nursing - Maintenance
		3980	Nursing - Administration
		3990	Nursing - Capital Equipment
2502	Nursing Home Capital Fund	3998	Capital Improvements
2601	Medical Insurance Fund	5250	Employee Health & Life Insurance
3761	Working Cash Fund	6510	Working Cash
3771	Township Motor Fuel Fund	3560	Township Motor Fuel
3772	Township Bridge Fund	3570	Township Bridge
3773	Special Drainage Fund	6560	Special Drainage
3774	History Room Fund	6530	History Room
3775	Children's Waiting Room Fund	5380	Children's Waiting Room
3776	Drug Court Fund	5620	Drug Court
3778	Discretionary Drug Court	5640	Discretionary Drug Court
3802	Drug Prosecution Fund	2740	Drug Prosecution Program
3803	Sheriff's Law Enforcement Projects Fund	2660	Law Enforcement Projects
4901	Long-Term Debt Fund	6520	Long Term Disability
4902	GFAAG - County & PBC Fund	6540	Fixed Assets County/PBC

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<u>FUND #</u>	<u>FUND NAME</u>	<u>DEPT #</u>	<u>DEPARTMENT NAME</u>
4903	GFAAG - PBC Fund	6550	PBC Fixed Assets
4999	Government Clearing Fund	5290	Payroll Liabilities
8100	PBC - General Fund	7110	PBC General Operations
8200	PBC - Capital Improvement Reserve Fund	7210	PBC Capital Improvement Reserve
8400	PBC - R & R Sycamore Campus Fund	7410	Sycamore Campus
8440	PBC - R & R Community Outreach Building	7440	Community Outreach Building
8450	PBC - R & R Health Facility Fund	7450	Health Facility/Non-Nursing Home
8460	PBC - R & R Public Safety Bldg Fund	7460	PBC Public Safety Building
8500	PBC - Sinking Fund	7510	Health Facility Debt Service
8740	PBC - Community Outreach Building	7740	Community Outreach Building

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CHART OF ACCOUNTS: ASSETS, LIABILITIES, AND FUND EQUITY

	Assets 0001 - 0999		
0001	Cash & Investments	0745	Food Advance - Sheriff Dept
0003	Certificate of Deposit	0750	Prepaid Expenses
0005	Nursing Home Activity Cash	0751	Prepaid Health Insurance
0006	Nursing Home CVS - Cash	0752	Prepaid Life Insurance
0007	Nursing Home Courtyard Cash	0755	Prepaid Youth Beds
0010	Petty Cash	0760	Uniform Inventory
0011	Petty Cash - Circuit Clerk	0770	Printing Inventory
0012	Petty Cash - County Clerk	0780	Vehicle Maintenance
0013	Petty Cash - Recorder	0801	Due from General Fund
0014	Petty Cash - Sheriff	0802	Due from Senior Services
0015	Petty Cash - State's Atty	0812	Due from Retirement Fund
0016	Petty Cash - Joiner History Rm	0813	Due from Tort & Liability Fund
0017	Petty Cash - Cir Clerk UPS	0814	Due from Facilities Management
0018	Petty Cash - Cir Clerk Child Support	0822	Due from Highway Fund
0019	Petty Cash - Cir Clerk Branch Court	0823	Due from Engineering Fund
0505	Unamortized Discount	0824	Due from Aid to Bridges
0510	Savings Account	0825	Due from County Motor Fuel
0550	Cash with Paying Agent	0826	Due from Federal Highway Matching
0551	Insurance Costs FY05 Issue	0827	Due from Health Fund
0552	Unamortized Loss on Refund	0828	Due from Mental Health
0560	Restricted Cash	0829	Due from Nursing Home
0575	Investment in Supportive Living	0830	Due from Veterans Assistance
0600	Accounts Receivable	0831	Due from NH Capital Imp Fund
0605	Property Taxes Receivable	0835	Due from Law Library
0609	A/R Medicare Cost Report	0837	Due from Community Serv-Financial Aid
0610	A/R - General Long Term Debt	0838	Due from Forest Preserve
0611	A/R - Land Endowment	0839	Due from PBC Lease Fund
0612	A/R - Conservation Endowment	0840	Due from Public Building Commission
0615	Grants Receivable	0841	Due from Special Drainage
0620	Medicare Settlement	0842	Due from Community Services
0621	Allowance for Doubtful Accounts	0843	Due from Debt Service
0630	Accrued Interest	0844	Due from Working Cash
0650	Notes Receivable	0845	Due from Government Account
0660	Leases Receivable	0846	Due from Medical Insurance
0700	Stores Inventory	0847	Due from Township Motor Fuel
0701	Purchases for Stores	0848	Due from Township Special Bridge
0702	Sales from Stores	0850	Due from Document Storage
0710	Prepaid Postage	0851	Due from Micrographics
0711	Purchases for Postage	0852	Due from Court Automation
0712	Sales from Postage	0853	Due from Special Projects
0715	Prepaid UPS	0854	Due from Child Support
0716	Purchases for UPS	0855	Due from GIS
0717	Sales from UPS	0856	Due from Court Security
0720	Revenue Stamps (State)	0858	Due from Solid Waste
0725	Equipment Sales	0867	Due from Opportunity Fund
0730	Interest Received - Tax Collection	0868	Due from Tollway Access Loan Fund
0740	Travel Advances	0869	Due from Capital Improvements
		0890	Due from Circuit Clerk

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CHART OF ACCOUNTS: ASSETS, LIABILITIES, AND FUND EQUITY

0894	Due from Community Outreach Bldg	1133	Bonds Payable
0895	Due from Other Funds	1134	Interest Payable
0896	Due from PBC General Fund	1135	General Bonds Payable
0897	Due from Trust & Agencies	1138	Interest Payable
0899	Due from Other Government	1140	Health Claims Payable
0900	Land	1142	Animal Control Claims Payable
0909	Capital Assets Net Debt	1143	Premium on 2005 Bonds
0910	Buildings	1144	Reserve for I.G.T.
0911	Accum Depreciation - Buildings	1145	Work Comp Settlement Payable
0912	Unrestricted Assets	1147	Health Insur. Assessment Payable
0920	Land Improvements	1148	Reserve for Corp Compliance
0921	Accum Depreciation - Land Improvmt	1150	Unearned Income
0925	Furniture & Fixtures	1155	Escrow Payable
0926	Accum Depreciation Furn & Fixtures	1157	Property Development Payable
0930	Equipment	1160	Medicare Payable
0931	Accum Depreciation - Equipment	1162	First Impressions - KCH
0932	Office Equipment	1165	IPA Payable
0933	Accum Depreciation-Office Equipment	1167	Advance Billing
0934	Maintenance Equipment	1170	Hunting & Fishing License
0935	Accum Depreciation-Maint Equipment	1175	Death Certificate State Surcharge
0940	Vehicles	1176	Rental Housing Support Program
0941	Accum Depreciation - Vehicles	1180	Networking for Families
0942	Roads	1200	Compensated Absences - Payable
0943	Accum Depreciation Roads	1201	Comp Absences Payable - General
0944	Right of Ways	1210	Comp Absences Payable - L.T.
0945	Accum Depreciation ROW's	1213	Comp Absences Payable - Vet's Comm
0946	Bridges & Culverts	1214	Comp Absences Payable - Micrographics
0947	Acc Depreciation Bridges & Culverts	1222	Comp Absences Payable - Highway
0948	Storm Sewers	1223	Comp Absences Payable - Engineering
0949	Acc Depreciation Storm Sewers	1224	Comp Absences Payable - Aid to Bridges
0951	Construction in Progress	1225	Comp Ab Payable - Co. Motor Fuel
0952	Traffic Signals	1227	Comp Absences Payable - Health
0953	Acc Depreciation Traffic Signals	1228	Comp Ab Payable - Mental Health
0955	Dementia Program Develop. Costs	1229	Comp Ab Payable - Court Security
0956	Senior Living Fac. Dev. Costs	1230	Comp Absences Payable - GIS
0999	Total Assets	1242	Comp Ab Payable - Community Services
		1243	Comp Absences Payable- Document Storage
	Liabilities 1000 - 1999	1244	Comp Absences Payabl- Court Automation
1010	Vendor Checks Payable	1245	Comp Absences Payable- Child Support
1100	Accounts Payable	1246	Comp Absences Payable- Solid Waste
1105	Judgment & Claims Payable	1250	Work Comp Withholding
1109	Retainage Payable	1251	Comp Absences - Forest Preserve
1110	Accrued Payroll	1255	Net Other Post-Employment Obligation
1120	Deferred Property Taxes	1300	Net Payroll
1122	Deferred Revenues	1305	Forest Preserve Payroll
1125	Plan Review	1400	Federal Withholding
1130	Lease Obligations	1405	Forest Preserve Federal Withholding
1132	Revenue Bonds Payable	1410	State Withholding

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CHART OF ACCOUNTS: ASSETS, LIABILITIES, AND FUND EQUITY

1420	FICA	1550	Flex Benefits - Medical
1425	Forest Preserve FICA	1551	Forest Preserve Flex Ben - Medical
1430	IMRF	1555	Flex Benefits - Dependent
1431	Additional IMRF	1557	Flex Benefits - Prior Year
1435	Forest Preserve IMRF	1560	Flex Benefits - Forfeits
1440	SLEP	1565	Employee Funds Escrow
1445	Unemployment Tax	1567	Employee Vending Machines
1446	Forest Preserve Unemployment Tax	1570	Void Checks
1450	Health Insurance	1575	Computer Rounding
1451	Forest Preserve Health Insurance	1801	Due to General Fund
1460	County Life Insurance	1812	Due to Retirement Fund
1461	Forest Preserve Life Insurance	1813	Due to Tort & Liability Insurance Fund
1464	Forest Preserve - IMRF Life	1814	Due to Facilities Management
1465	IMRF Life	1822	Due to Highway Fund
1467	Forest Preserve NACO Deferred Comp	1823	Due to Engineering Fund
1468	NACO Deferred Comp	1824	Due to Aid to Bridges
1469	Forest Preserve ICMA Deferred Comp	1825	Due to County Motor Fuel Fund
1470	ICMA Deferred Comp	1826	Due to Federal Highway Matching
1471	Flower Fund	1827	Due to Health Fund
1475	Kishwaukee United Way	1828	Due to Mental Health
1478	Forest Preserve YMCA	1829	Due to Nursing Home Fund
1479	YMCA	1831	Due to NH Capital Improvement Fund
1480	YMCA Joiner Fee	1835	Due to Law Library Fund
1481	Forest Preserve Credit Union	1837	Due to Comm. Services-Revolving Loans
1485	Savings Bonds	1838	Due to Forest Preserve
1487	MAP Local Fund	1839	Due to PBC Lease Fund
1488	MAP Health Fund	1841	Due to Special Drainage
1489	CT Services Teamster Dues	1842	Due to Community Services
1490	MAP Union Dues	1843	Due to Debt Service
1492	AFSCME Dues	1844	Due to Working Cash
1493	AFSCME - People	1845	Due to Government Account
1501	Garnishment - Specific	1846	Due to Medical Insurance
1502	Garnishment - Percentage	1847	Due to Township Motor Fuel
1505	Federal Tax Levy	1848	Due to Township Bridge
1510	Advances	1851	Due to Micrographics
1520	Child Support	1852	Due to Court Automation
1525	Tuition Reimbursement	1853	Due to Drug Prosecution
1526	Disability - Exempt	1854	Due to Child Support
1527	Forest Preserve Disability - Exempt	1855	Due to Court Security
1530	Meals	1856	Due to Document Storage
1531	Operating Engineers Membership Dues	1857	Due to Tax Sale Automation
1532	Operating Engineers Admin Dues	1858	Due to GIS Development
1533	IMRF Service Buyback	1859	Due to Court Security
1537	Uniforms	1860	Due to Solid Waste Program
1538	Back Brace	1861	Due to Special Projects
1540	Special Miscellaneous	1862	Due to PBC R & R Health
1541	Forest Preserve - Other	1863	Due to PBC R & R Sycamore
1545	Miscellaneous	1864	Due to PBC R & R

DEKALB COUNTY GOVERNMENT

FY 2011 BUDGET

CHART OF ACCOUNTS: ASSETS, LIABILITIES, AND FUND EQUITY

1865	Due to History Room	2263	Reserved: "Jeff's Trees"
1866	Due to County Farm Fund	2265	Reserved: OSLAD Grant
1867	Due to Opportunity Fund	2266	Reserved: Cabin Relocation
1868	Due to Tollway Access Loan Fund	2299	Fund Balance
1869	Due to Capital Improvement Reserve	2999	Total Fund Equity
1894	Due to PBC Capital Improvement Resrv		
1895	Due to Other Funds		
1896	Due to PBC General Fund		
1897	Due to Trust & Agencies		
1898	Due to Townships		
1899	Due to Other Governments		
1999	Total Liabilities		

Fund Equity 2000 - 2999

2000	Budgetary Fund Balance
2010	Appropriation Control
2020	Revenue Estimate Control
2030	Reserve for Encumbrance
2040	Encumbrance Control
2050	Expenditure Control
2060	Revenue Control
2100	Designated for Cash Flow
2105	Designated - Long Term Notes
2106	Designated - Bike Path
2107	Designated - Property Development
2109	Designated - Afton Wetland Bank
2110	Designated - Special Use
2111	Designated - Tort Claims
2112	Designated - Capital
2113	Reserved Prepaid Items
2114	Designated - Youth Beds
2115	Designated - IPA Adjustment
2116	Investment Capital Assets (Net Debt)
2117	Amortization of Contributed Capital
2118	Prior Period Adjustments
2119	Reserved IMRF Retirement
2120	Reserved - Land/Cash Funds
2121	Reserved NREC
2122	Designated - Nicholson Donation
2150	Designated - PHO Payout
2210	Designated: Fixed Assets
2220	Designated: Emergencies
2243	Designated: Compensated Absences
2250	Designated: Excess Claims
2252	Designated: Rate Stabilization
2260	Reserved: Debt Service
2261	Reserved: Community Foundation
2262	Reserved: Comm Foundation Land

DEKALB COUNTY GOVERNMENT

FY 2011 BUDGET

CHART OF ACCOUNTS: REVENUES

REVENUES 3000 - 5999		4005	Federal Grant - Operating Public Safety
		4006	Federal Grant - Capital Public Safety
TOTAL REVENUES 3000		4007	Federal Grant - Infrastructure
		4008	Federal IEMA - TICP Grant
TAXES 3001		4009	Federal Interest Rebate
		4010	5311 VAC Grant
Locally Collected:		4011	Federal Grant
		4012	Federal Emergency Management Assn.
3011	Current Property Taxes	4013	FCM Federal Match Grant
3012	Interest on Current Property Taxes	4017	ARRA CSBG Grant
3013	Penalties on Current Property Taxes	4018	ARRA HPRP
3014	Property Tax - FICA/IMRF	4021	Entitlement Payments
3015	Property Tax - Tort	4022	Land Set-Aside Program
3016	Property Tax - PBC Lease	4031	Medicare - Part A
3021	Delinquent Property Taxes (Prior Year)	4032	Medicare - Part B
3022	Interest on Delinquent Taxes	4033	Contractual Allowance Medicare A
3023	Penalties on Delinquent Taxes	4034	Contractual Allowance Medicare B
3031	Mobile Home Tax	4035	Medicare - Home Nursing
		4038	Medicare Settlement (Cost Report)
State Collected:		4039	Medicare Settlement - Prior
		4041	COPS Program
3311	State Income Tax	4042	Social Security Incentive Program
3312	State Supplemental Income Tax		
3321	Sales Tax (.01)	State:	
3322	Sales Tax (.0025)	4101	State Grant
3323	Sales Tax - Photo Processing	4102	IDNR Open Lands Trust Grant
3324	Local Use Tax	4103	State Grant - Operat Government
3327	Games Tax	4104	State Grant - Capital Government
3331	Replacement Tax	4105	State Grant - Oper. Public Safety
3341	Inheritance Tax	4106	State Grant - Capital Public Safety
3351	Motor Fuel Tax	4107	Domestic Battery Grant
		4108	Victim Witness Grant
LICENSES AND PERMITS 3500		4109	P.H. Emergency Response
		4110	Planning & Preparedness Grant
3511	Beer & Liquor Licenses	4111	AIDS Grant
3512	Marriage Licenses	4112	Basic Health Service Grant
3513	Raffle Permits	4113	Family Planning Grant
3521	Building Permits	4114	Health Promotion Grant
3522	Temporary Sign Permits	4115	Preventive Health Grant
3523	Landfill License	4116	Title XX Health Support Grant
3524	Franchise Fees	4117	Vision and Hearing Grant
3527	Building Re-Inspection	4118	WIC Grant
3531	Animal Control Licenses	4119	Case Management Grant
3540	Oversize Vehicle Permits	4120	Adolescent Health Grant
3541	Septic Permits and Licenses	4121	Computer Education Services
3542	Well Permits	4122	0-3 Immunization
3543	Restaurant Permits	4123	I-Plan Grant
3551	Septic Inspections	4124	Family Centered Services
3552	Well Inspections	4125	HIV Case Management
3553	Tanning Booth Inspection	4126	Healthy Child Care
3561	Cremation Permits	4127	Tobacco Grant
		4128	Breast & Cervical Grant
INTERGOVERNMENTAL 4000		4129	Vector Prevention Program
		4130	STD Prevention Grant
Federal:		4138	Medicaid - County Portion
		4139	I.G.T Adjusted Revenue
4003	Federal Grant - Operating Government	4140	State Grant Infrastructure
4004	Federal Grant - Capital Government		

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CHART OF ACCOUNTS: REVENUES

4149	SVPCA Professional Services Grant	4532	Court Security Fee
4151	TLEP Grant	4533	Work Release
4152	State Sheriff Schooling	4534	Prisoner Detention
4153	SCAAP Grant	4535	Probation Fee - Adult
4154	Major Crimes Task Force Grant	4536	Probation Fee - Juvenile
4155	Clean Program	4537	Communication Contracts
4156	Juvenile Placement Reimbursement	4538	Contract Policing
4201	Illinois Public Aid - Medicaid	4539	Tower Rental
4202	Election - Early Voting	4540	LEADS Connection
4211	Illinois Public Aid - Home Nursing	4541	Infant Safety Seat Program
4212	Illinois Public Aid - Family Centered Services	4542	Vital Records
4213	Illinois Public Aid - Well Child	4543	Choices Diversion Program
4214	Illinois Public Aid - Immunizations	4545	Police Partnerships
4215	Illinois Public Aid - Vision/Hearing	4549	County Consulting
4219	Illinois Public Aid - Reimbursement	4551	Library Services
4231	State Aid	4553	Information & Technology Services
4232	State Aid - IV Program	4554	E-911 Contract
4301	Salary Reimbursements	4555	Bad Check Fee
		4556	Pet Population Control
Local:		4561	Drug Testing
		4571	Blood Lead Testing
4401	Local Agencies	4572	Juvenile Safe House
4411	Local Agencies - Nursing Services	4601	Private Pay
4421	Townships	4602	Private Pay - Family Planning
4422	Townships - Construction	4603	Private Pay - Home Nursing
4423	Townships - Engineering	4604	Private Pay - Immunizations
4431	Township Motor Fuel	4605	Private Pay - TB
4432	Township Motor Fuel - Construction	4606	Private Pay - Well Child Clinic
4433	Township Motor Fuel - Engineering	4607	Employee Wellness
4441	Township Special Bridge	4608	School Physicals
4442	Township Special Bridge - Construction	4609	Flu Shots
4443	Township Special Bridge - Engineering	4610	First Impressions
4451	City of DeKalb	4611	Third Party Reimbursement
4461	Regional Plan Commission	4612	Third Party Reimbursement - Home Nursing
4481	Franchise Fee	4613	Special Event Salary Reimbursement
		4621	Client Reimbursement
CHARGES FOR SERVICES 4500		4631	Afton Wetland Bank
		4632	NREC Revenue
4501	Office Fees	4701	Building Maintenance - PBC
4502	Administrative Fees	4711	O&M Lease - Sycamore Campus
4509	Microfilm Document Copies	4712	O&M Lease - Health Department
4510	Microfilm Contracts	4721	Building Lease - Nursing Home
4511	Passport Fees	4722	Building Lease - Health Department
4512	Revenue Stamps	4731	County Renewal & Replacement Lease
4513	Computerization Fee	4732	Health Renewal & Replacement Lease
4514	County Clerk Computerization Fee	4751	Grants - State of Illinois
4515	Recorder Computerization Fee	4753	State of Illinois - Soil Cleanup
4516	Recordings	4754	Sycamore Film Festival
4517	UCC	4761	DeKalb County Government
4518	Costs from Fines	4762	E-911 Board
4519	GIS Recording Fee	4800	Reimbursement Greenwood Acres
4521	Zoning Hearing Fees	4801	Financial Services
4522	Subdivision Review Fees	4802	FAX Transmittals
4525	Tipping Fees	4803	Departmental Chargebacks
4527	Electronic Monitoring	4804	Data Processing Services
4528	Jail Medical Fees	4901	Employees - Medical Health Ins. Premium
4530	Supervised Driver Safety School	4902	Non-Employee - Medical Health Ins. Premium
4531	Police Communications	4903	Employer - Medical Health Ins. Premium

DEKALB COUNTY GOVERNMENT

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CHART OF ACCOUNTS: REVENUES

4904 Employer - Life Insurance Premium
4906 Rate Stabilization

FINES AND FORFEITS 5000

5011 Criminal Fines
5021 Traffic Fines
5025 County Fees (41%)
5026 Drug Court Fee
5029 DUI Court Fees
5030 Forfeits - DUI
5031 Forfeits
5032 Court System Fee
5033 Children's Waiting Room
5035 DNA Testing
5041 Drug Fines
5045 DUI Fines
5046 Narcotics Task Force
5047 Vehicle Acquisition Fee
5051 Contempt of Court
5052 Medical Costs Fund Fee
5061 Bond Fees
5065 Victim Impact Panel Fees
5066 Code Violation Fine
5071 Community Service CSR/Fines

TOTAL NON-OPERATING REVENUES 5500

Use of Property and Money:

5501 Interest
5502 Interest - Working Cash
5503 Interest - Government
5506 Interest - Highway Loan
5507 Interest - Loans
5511 Sale of Property
5521 Land Rentals
5522 Building Rentals
5523 Maintenance
5531 Copying Services
5532 Sale of Tax Maps
5533 Telecommunications Commission
5534 Sale of Publications
5537 Fuel Depot Maintenance
5541 Sale of Stock Paper
5542 In-House Copies
5543 In-House Printing
5544 Prepaid Judicial Copies
5545 Proceeds from Recycle Program
5551 Late Penalties
5552 Escrow Forfeits
5553 ARRA Loan Repayment

Reimbursements:

5601 Employee Meals
5602 Telephone/Data Lines
5611 Fuel

5612 Materials
5621 Insurance Premiums
5622 Insurance Claims
5623 Local Agency Maintenance
5625 Work Comp - Medical
5626 Work Comp - Salary
5631 Prisoner - Transportation
5632 Prisoner - Medical
5633 Settlements
5637 Wind Farm Revenues
5641 Bad Debt Recovery
5651 Tax Increment Financing (TIF)

Other:

5701 Donations
5702 DeKalb County Community Foundation
5703 Contribution - Fixed Assets
5704 Donations - Fixed Assets
5705 Wetland Donations
5706 Afton Wetland Bank
5707 DeKalb Community Foundation Activity
5709 DeKalb-Sycamore Trail Donation
5711 Unclaimed Fees
5714 Ice Cream Parlor Donation
5715 Unclaimed Property
5721 Special Assessments
5730 Sale of Bonds
5731 Assessment Data
5732 Landfill Expansion Reimbursements
5741 Northern Illinois University
5742 Kishwaukee Hospital
5811 Refunds
5813 Reimbursements
5815 Prior Year Void Checks
5839 Opportunity Fund
5851 Public Building Commission
5899 Miscellaneous

FUND TRANSFERS 5900

5901 Contribution from: General Fund
5902 Contribution from: General (Sheriff Vehicles)
5903 Contribution from: General (Income Tax Surcharge)
5904 Contribution from: Circuit Clerk
5905 Contribution from: Veteran's Commission
5906 Contribution from: County Home Sales Tax
5911 Contribution from: Retirement
5912 Contribution from: Tort & Liability Insurance
5913 Contribution from: PBC Lease
5914 Contribution from: Micrographics
5916 Contribution from: Animal Control
5917 Contribution from: Law Library
5918 Contribution from: Court Automation
5919 Contribution from: Child Support
5921 Contribution from: Highway
5922 Contribution from: Engineering
5923 Contribution from: Aid to Bridges

DEKALB COUNTY GOVERNMENT

FY 2011 BUDGET

CHART OF ACCOUNTS: REVENUES

5924 Contribution from: County Motor Fuel
5925 Contribution from: Federal Highway Matching
5931 Contribution from: Health
5932 Contribution from: Mental Health
5933 Contribution from: Community Services
5934 Contribution from: Community Services - Revolving Loans
5935 Contribution from: Senior Services
5936 Contribution from: Forest Preserve
5937 Contribution from: Special Projects
5938 Contribution from: County Farm
5939 Contribution from: Opportunity Fund
5941 Contribution from: Nursing Home
5942 Contribution from: Nursing Home - Capital
5943 Contribution from: Medical Insurance
5945 Contribution from: General Pet Population Control
5946 Contribution from: Facilities Management
5947 Contribution from: Working Cash
5948 Contribution from: Township Motor Fuel
5949 Contribution from: Township Bridge
5951 Contribution from: Long Term Debt
5952 Contribution from: Government (Disbursement)
5953 Contribution from: Probation Services
5954 Transfer In
5956 Contribution from: GIS Development
5957 Contribution from: Court Security
5958 Contribution from: Solid Waste Program
5959 Contribution from: Bond Proceeds
5961 Contribution from: Build America Bonds
5962 Contribution from: Recovery Zone Bonds
5964 Contribution from: Debt Service
5965 Contribution from: Sinking Fund
5966 Contribution from: PBC R & R - Sycamore
5967 Contribution from: PBC Capital Improvement Reserve
5968 Contribution from: PBC Operating Leases
5969 Contribution from: PBC Health Facility
5970 Contribution from: PBC R & R - PSB
5971 Contribution from: PBC General Fund
5972 Contribution from: Drug Court
5973 Contribution from: Community Outreach Building
5976 Contribution from: Building Fund
5977 Contribution from: Land Acquisition

DEKALB COUNTY GOVERNMENT

FY 2011 BUDGET

CHART OF ACCOUNTS: EXPENDITURES

EXPENDITURES 6000 - 9999

TOTAL EXPENDITURES 6000

TOTAL SALARIES & BENEFITS 6001

Salaries:

6005 Salaries
 6008 Salaries - Sheriff Special Events
 6009 Salaries - Sheriff Contract
 6041 Board Stipends
 6051 Boards & Commissions
 6061 Seasonal
 6071 Part Time
 6075 Public Health Emergency Response
 6081 Safety & Security
 6085 Salaries - Natural Resource Center
 6087 ETSB (911) Pay
 6088 Salaries - Public Building Commission
 6091 Worker's Compensation Insurance Payroll
 6111 Overtime
 6115 On Call
 6121 Premium Holiday
 6122 Supervisory Differential
 6123 Shift Differential
 6124 Extra Duty Pay
 6125 Weekend Pay
 6126 Training Pay
 6211 Education Pay
 6221 Longevity Pay
 6231 Deferred Compensation
 6241 Recruitment Bonus
 6242 RN Point Bonus Program
 6245 Employee Bonus Program
 6301 Salary Contingency
 6302 PHO Contingency (Paid Hours Off)
 6303 Contract Contingency

Benefits:

6501 FICA (Social Security)
 6502 IMRF (State Retirement)
 6503 SLEP (State Retirement - Law Enforcement)
 6509 IMRF Reserve
 6511 Health Insurance
 6512 Life Insurance
 6521 Disability Insurance
 6531 Examination Fees
 6601 Unemployment Insurance
 6602 Worker's Compensation Insurance
 6701 Uniform Allowance
 6990 FY Change - Compensation

CAPITAL OUTLAYS 7000

Special Projects (Land, Buldings, & Improvements):

7001 Land Acquisition
 7002 State Grant - Capital Government
 7003 Federal Grant - Capital Government

7005 Land Sales
 7006 State Grant - Capital-Public Safety
 7007 Federal Grant - Capital-Public Safety
 7008 ARRA Grant CSBG
 7009 ARRA Grant HPRP
 7011 Land Development
 7012 Landscaping
 7013 Infrastructure Improvements
 7015 Demolition
 7101 Building Construction
 7102 Salt Storage Building
 7103 Garage - Sycamore Complex
 7104 Voluntary Action Center (Grant)
 7105 Construction Management
 7108 Juvenile Detention
 7109 Legislative Center
 7110 Community Outreach Building
 7111 Building Maintenance
 7112 Building Maintenance - PSB Roof
 7113 Building Maintenance - PSB Air Supply Controls
 7114 Building Maintenance - PSB Air Conditioning
 7115 Building Maintenance - NH Roof
 7121 Building Remodeling
 7122 Building Remodeling - Administration
 7123 Building Remodeling - Health Center
 7124 Building Remodeling - State's Attorney
 7125 Public Defender Offices
 7126 Regional School Office
 7127 Court Related Office Space
 7128 HIPAA Compliance Testing
 7129 Relocation Costs
 7130 Assisted Living
 7131 Relocation Utilities
 7132 Market Studies
 7133 Prior Period Expenses
 7135 Public Safety Building
 7150 Americans with Disabilities
 7201 Roads - New Construction
 7202 Roads - Major Repairs & Maintenance
 7203 Bridges & Other Structures
 7205 Health Center Entrance
 7210 Peace Road Feasibility
 7211 North First Street - DeKalb
 7212 I-88 & Peace - West Access
 7221 Parking Lot
 7222 Parking Lot - Administration
 7223 Courthouse - Parking/Drive
 7224 Parking Lot - Health Center
 7225 Parking Lot - Highway
 7226 Parking Lot - Public Safety Building
 7231 Sidewalks
 7232 Walk/Bike Path
 7235 Sheriff's Impound Lot
 7251 Afton Park
 7252 Special Projects
 7253 Park Improvements
 7254 Park Improvements - Staff Labor
 7255 County Farm Woods Development
 7256 C-2000 Grant Costs
 7257 Greenways & Trails Costs
 7258 Wetland Mitigation

DEKALB COUNTY GOVERNMENT

FY 2011 BUDGET

CHART OF ACCOUNTS: EXPENDITURES

7259	Potawatomi Woods	7375	Digital Patroller - Sheriff
		7376	Communication Equipment - Grant
	For County's Special Projects Fund:	7377	Infrared Drainage Project
7301	Sheriff's Vehicle Program	7378	Tax System Conversion
7302	Coroner's Vehicle	7379	Digitize Architect Drawings
7303	Planning Vehicle	7381	Emergency Generator
7304	County Administrator's Vehicle	7401	Building Security Systems
7305	Animal Control Vehicle	7402	Underground Gasoline Storage
7306	Veteran's Assistance Vehicle	7403	Mobile Command Post - ESDA
7307	Facility Management Vehicle	7404	Electrical Phase Protection
7311	Community Outreach Renewal & Replacement	7405	Fire Alarm System & Testing
7321	Comprehensive Plan Update	7406	Energy Reduction Program
7322	Space Utilization Study	7407	Fire-Arm Training System
7323	Salary Study	7408	Speed Alert Trailer System
7324	Solid Waste Study/Landfill Expansion	7409	Panic Alarm System
7325	Hazard Mitigation	7410	Broadband Study
7326	Fee/Ind Cost/Best Practices Study	7411	Background Checks
7327	Aerial Tax Maps	7412	Wireless Access Points
7328	Groundwater Management Plan	7413	Contour Maps
7329	Stormwater Study	7414	Broadband Network
7331	Microfilming	7415	Cemetary Monument Restoration
7332	Sheriff's Information System		
7334	Electronic Library		For Nursing Home Capital Improvements Fund:
7335	Network & Web Infrastructure	7501	High Tubs
7336	Signage	7502	Oxygen System
7337	Computer Replacement	7503	Energy Management
7338	Facility Management Equipment	7504	Hydraulic Pumps
7339	Imaging System	7505	Tractor
7341	GIS & Property Tax System	7510	Capital Improvements
7342	Financial System Upgrade	7521	Fire System
7343	Assessor/Treasurer Equipment	7522	Water Booster Heater
7344	Assessor Document System	7531	Nurses Call Monitoring
7345	Database Conversion for GIS	7551	Other Improvements
7346	Planning & Zoning GIS Database	7552	Furnishings & Fixtures
7348	IMO Database Experiment	7553	Technical Equipment
7349	State's Attorney Database	7554	Vehicles
7351	Telephone System	7601	General Contractor
7352	Sheriff's Care Trac	7602	Electrical Contractor
7353	Sheriff's Radio Console	7603	Mechanical Contractor
7354	Sheriff's Field Communications	7604	Plumbing Contractor
7355	Communication Tower	7605	Fire Suppression Contractor
7356	Electronic Time Clocks	7607	Alzheimer Program Development
7357	Video Equipment	7610	Health Facilities Development
7358	Motor Pool Vehicle	7611	Security Systems
7359	Reverse 9-1-1 E-mail Alert System	7615	Health Facility Construction
7360	Sheriff's Communication Center	7621	Utility Connections
7361	Satellite Dish	7622	Concrete & Installation
7362	Video Arraignment	7625	Soil Remediation
7363	"Alerts" Project	7628	Miscellaneous Construction
7364	Sheriff's DUI Equipment	7629	Construction Contingency
7365	ADA - Sound System		
7366	Color Copier		Operating Capital:
7367	Folder/Sealer/Copier	7701	Office Furniture & Small Equipment
7368	CAD Message Switch & Server	7702	State Grant - Operating Government
7369	Filing Systems	7703	Federal Grant - Operating Government
7370	Metal Detector/X-Ray	7704	State Grant - Operating Public Safety
7371	Live Scan Finger Print System	7705	Federal Grant - Operating Public Safety
7372	Squad Car Laptops	7711	Computer Equipment
7373	Base Station Transmitter	7712	Computer Software
7374	Communication System & Tower		

DEKALB COUNTY GOVERNMENT

FY 2011 BUDGET

CHART OF ACCOUNTS: EXPENDITURES

7713	Specialized Equipment	7859	HVAC Condensor Replacement
7714	Major Crime Task Force Equipment	7861	Emergency Power Systems
7715	Fixed Asset General Government	7862	Telephone System - Health Center
7716	Fixed Asset Public Safety	7863	Security System
7717	Fixed Asset Highway & Streets	7864	Admin Bldg Electrical Box Relocation
7718	Fixed Asset Health & Welfare	7865	Dehumidifier for Public Defender
7719	Other Equipment	7869	Hot Water Reconfiguration
7720	Fixed Asset Recreation & Culture	7871	Geo-Thermal System
7721	Building Fixtures	7872	Furniture Refinishing
7722	Building Modifications	7873	Administration Building Customer Counter Area
7725	Storage Systems	7874	Mapping Room Reconfiguration
		7875	Energy "Greening" Projects
		7876	Solar Panels Project
		7877	Hydro-Thermal Solar Project
		7899	Miscellaneous Projects
		7901	Principal on Indebtedness
		7902	Proceeds of Bonds Issued
		7903	Premium on Bonds
		7904	Payment to Refunding Escrow Agent
		7905	Interest Expense
		7906	Retirement of Bond Principal
		7907	Amortization Premium
		7908	Amortization of Issuance Costs
		7911	Interest on Indebtedness
		7921	Payment to Escrow Agent
		7922	Amortized Loss in Refunding
		7923	Amortization Premium
			Public Safety Building Operating Capital:
		7951	Roof Replacement
		7952	Garage Floor & Drain
		7953	PSB Fire Alarm Update
		7954	Remodel Jail T-Block
		7955	Relocate Corrections Security Room
		7956	Upgrade Jail Security Cameras
		7957	Reconfigure Support Staff Areas
		7958	Caulk Concrete Panels
		7959	Jail Door Security Control
		7960	Jail Door Upgrade Program
		7961	Jail Shower Valve Replacement
		7962	Water Heater Replacement
		7963	Commo Center Air Conditioning
		7964	Widen Sallyport Doorway
		7965	Transfer Switch Replacement
		7966	Carpet & Tile Replacement
		7967	Electric & Computer Network
		7968	Evidence Room
		7969	Relocate Armory
		7970	Office Relocations
		7971	Guard Corridor Control Upgrades
		7972	Boiler Replacement
		7973	Generator
		7974	Fencing & Repairs
		7975	Food Pantry
		7976	Painting
		7979	Future Use
		7990	Capital Contingency
		7999	PSB Miscellaneous
			COMMODITIES & SERVICES 8000
7730	Depreciation - General Government		
7731	Depreciation - Public Safety		
7732	Depreciation - Highways		
7734	Depreciation - Health & Welfare		
7735	Depreciation Culture & Recreation		
7736	Depreciation - Nursing Home		
7741	Software Set-Aside Program		
7742	Equipment Set-Aside Program		
7743	Capital Set-Aside		
7781	Book Restoration		
7782	Fixed Asset - General Government Expenses		
7783	Fixed Asset - Public Safety Expenses		
7784	Fixed Asset - Highway Expenses		
7785	Fixed Asset - Health & Welfare Expenses		
7786	Fixed Asset - Recreation & Culture Expenses		
7787	Fixed Asset - Special Item PBC Transfer		
7801	Vehicles		
7802	Construction Equipment		
7803	Lawn Equipment		
7810	Wellspring Program		
7830	Site Preparation		
7831	Landscaping Improvements		
7832	Parking Lot Construction & Improvements		
7833	Communication Center		
7834	Concrete Replacement & Repair		
7835	Courthouse Tuckpointing		
7836	Courthouse Reconfiguration		
7837	Administration Building Reconfiguration		
7838	Situation Room		
7839	Storage Reconfiguration & Updates		
7840	Judicial Center		
7841	General Painting		
7842	Jail Updates		
7843	Public Safety Building Updates		
7844	Gathertorium Movable Dividers		
7845	Fire Alarm Updates		
7846	Elevator Upgrades		
7847	Carpet/Tile Replacement		
7848	Roof		
7851	Windows		
7852	Courthouse Statue Restoration		
7853	Telephone Room Air Conditioning		
7854	Gutenberg Room (A/C & Door Move)		
7855	Parking Lot Maintenance		
7856	Nature Trail		
7858	HVAC Upgrades		

DEKALB COUNTY GOVERNMENT

FY 2011 BUDGET

CHART OF ACCOUNTS: EXPENDITURES

8001	Schools of Instruction (Tuition & Registration)	8073	Property Tax System
8002	State Required Training	8074	Internet
8003	Travel (Conferences: hotel, meals, miles, air)	8075	Communications Connectivity
8004	Mileage - Employee (from performing day to day duties)	8076	RN Outside Registry - M/C
8005	Mileage - Boards (paid to elected and appointed Boards)	8077	RN Outside Registry
8006	Special Accommodations due to Storm	8078	LPN Outside Registry - M/C
8007	Meetings - Host Expenses	8079	LPN Outside Registry
8008	Training	8080	Court Reporter Fees
8009	Moving Expenses	8081	Grand Jury Expense
8010	Recruitment	8082	Juror's Fees and Expenses
8011	Memberships	8083	Court Costs
8013	Public Notices (newspaper, magazine ads, & notices)	8084	Witness Fees
8014	Community Relations	8085	Transcripts
8018	Building Operating Costs	8086	Prisoner Transportation
8019	Future Use	8087	Detention Space
8021	Maintenance - Software	8088	Forfeiture DUI Costs
8022	Maintenance - Equipment	8089	Emergency Services
8023	Maintenance - Vehicles	8090	Background Checks
8024	Maintenance - Building	8091	Election Judges & Expenses
8025	Maintenance - Grounds	8092	Janitorial Contract
8026	Maintenance - Fuel Depot	8093	Landscaping & Mowing
8027	Maintenance - Elevators	8094	Refuse/Shredding Disposal
8028	Maintenance - HVAC	8095	Copier Leases
8029	Maintenance - Plumbing	8096	Participant Expenses
8030	Maintenance - Electrical	8097	Early Voting Expenses
8031	Rent - Space	8101	Insurance Premiums
8032	Rent - Equipment	8102	Liability Premiums
8033	Leased Equipment	8103	Life Insurance Premiums
8034	Designated Donor Expense	8105	Surety Bonds
8041	Utilities	8107	Risk Abatement
8042	Electricity	8108	ARRA CSBG Grant
8043	Gas	8109	ARRA HPRP Grant
8044	Telephone	8110	Federa IEMA TICP ESDA Grant
8045	Garbage	8111	Judgments and Claims
8046	Water & Sewer	8112	Unemployment Claims
8048	Water Sample Testing	8115	Claims Administration
8049	Medicare - Professional Services	8121	Worker's Compensation - Medical
8050	CNA Outside Registry M/C	8122	Worker's Compensation - Salaries
8051	Professional Services	8123	Worker's Compensation - Settlement
8052	CNA Outside Registry	8124	Worker's Compensation - ADA Compliance
8053	Zoning/Hearing Officer	8131	Employee Insurance - Medical
8054	Conflict Attorneys	8132	Employee Insurance - Dental
8055	Pre-Certification & Utilization Review	8133	Employee Insurance - Vision
8056	Employee Assistance Program	8135	Excess Medical Claims
8057	Flexible Benefits Program	8136	Premium Stabilization Fund
8058	Health Care Purchasing Group	8137	Employee Recognition Program
8059	Departmental Chargeback	8138	County Medicaid Contribution
8060	Appointed Attorneys	8201	Contribution to Agencies
8061	Commercial Services	8202	Reimbursable Allotment
8062	Investigations	8203	Credit Extended
8063	Nuisance Abatement	8204	State Appellate Service
8064	Cemetery Maintenance	8205	Special Programs
8065	Cleaning Services	8206	Drug Testing
8066	Aerial Digital Mapping	8207	VAC Pass-Thru Grant
8067	Soil Borings & Surveys	8208	DUI Grant
8068	Vital Records	8209	Grant Refunds
8069	Legislative Program	8210	DUI Forfeitures Expense
8070	DCCF - Juvenile Learning Mentor Program Grant	8211	Property Tax Payment
8071	Data Processing	8212	"Go Green" Programs
8072	Software Acquisition	8218	Veterans Assistance
		8219	CASA

DEKALB COUNTY GOVERNMENT

FY 2011 BUDGET

CHART OF ACCOUNTS: EXPENDITURES

8220	Juvenile Safe House	9121	Laundry Supplies
8221	DeKalb County Extension Unit	9130	Medical Supplies
8222	DeKalb County Economic Development Corporation	9131	Technical Supplies
8223	DeKalb County History Room	9132	Medical Supplies
8224	DeKalb County Soil & Water Conservation District	9133	Mapping Supplies
8225	Handicapped Program	9134	Lab Fees
8226	Renew & Replace - Community Outreach Building	9135	Infant Safety Seats
8227	Renew & Replace - Health Department	9136	Ambulance Fees
8228	Renew & Replace - Sycamore Campus	9137	X-Ray Fees
8229	DeKalb County Community Foundation	9141	Rehabilitation Supplies
8230	State Provider Fee	9142	Photography & Microfilm Supplies
8231	Juvenile Programming	9143	Inmate Supplies
8232	Children's Waiting Room	9144	Firearm Supplies
8233	Domestic Violence Pilot Program	9145	Commissary Supplies
8234	Pet Population Control	9146	Police Supplies
8235	Restricted SCAAP	9147	Major Crime & Task Force Equipment
8249	Federal Lobbyist	9151	Animal Control Supplies
8261	Construction Testing	9152	Clinic Supplies
8262	Testing & Balancing HVAC	9153	Educational Supplies
8263	Network Communications	9154	Family Planning Supplies
8264	Signage	9155	Home Nursing Supplies
8265	Window Treatments	9156	TB Supplies
8301	Medical Expense	9157	Vaccines
8302	Drugs	9161	Day Labor Materials
8303	Arrestee Medical Costs	9162	Traffic Control Materials
8305	Employee Wellness	9163	Winter Maintenance Materials
8306	Citizen Academy Expenses	9170	Environmental Supplies
8307	Wind Farm Expense	9171	General Government Compensated Absences
8311	Specialized Care & Treatment	9172	Public Safety Compensated Absences
8312	Nursing Home Christmas Party	9173	Highway Compensated Absences
8313	Electronic Monitoring	9174	Health & Welfare Compensated Absences
8315	Outings	9175	Culture & Recreation Compensated Absences
8316	Resident Entertainment	9176	Fixed Assets - General
8321	Direct Assistance Payments	9177	Fixed Assets - Public Safety
8325	Disaster Assistance	9178	Fixed Assets - Highway
8327	Burial Expenses	9179	Fixed Assets - Health & Welfare
8331	Scholarships	9180	Fixed Assets - Culture & Recreation
8332	Environmental Education	9185	Gain on Sale
8401	NIU Speech	9186	Loss on Sale
8402	Physical Therapy Consultant	9201	Books & Subscriptions
8403	Occupational Therapy Consultant	9202	Change in NOPEBO
8404	Speech Therapy Consultant	9211	Clothing
8405	Respiratory Therapy Consultant	9212	Sycamore Film Festival
8406	Pharmacy Consultant	9221	Fuel
8407	Dental Consultant	9231	Groceries
8408	Utilization Review	9232	Supplements
8411	NREC Expenses	9233	Food Program
9001	Office Supplies	9236	K-9 Program
9011	Postage	9241	Vehicle Parts
9012	Shipping	9242	Machine & Equipment Parts
9021	Copies - Inhouse	9801	Miscellaneous
9022	Copies - Outside	9811	Obsolescence
9031	Printing - Inhouse	9820	Depreciation
9041	Copy Machine Supplies	9825	Amortization of Contributions to Capital
9042	Printing Supplies	9830	Loss on Disposal of Fixed Assets
9043	Stock Paper	9835	Loss on Bad Debts
9101	Janitorial Supplies	9836	Extraordinary Loss on Disposal of Fixed Assets
9102	Laundry Supplies	9891	Contingency
9103	Linens		
9111	Kitchen Supplies		
9112	Chemicals		
			FUND TRANSFERS 9900

DEKALB COUNTY GOVERNMENT

FY 2011 BUDGET

CHART OF ACCOUNTS: EXPENDITURES

9901 Contribution to: General
9911 Contribution to: Retirement
9912 Contribution to: Tort & Liability Insurance
9913 Contribution to: PBC Lease
9914 Contribution to: Micrographics
9915 Contribution to: PBC General Fund
9917 Contribution to: Law Library
9918 Contribution to: Court Automation
9919 Contribution to: Child Support
9921 Contribution to: Highway
9922 Contribution to: Engineering
9923 Contribution to: Aid to Bridges
9924 Contribution to: County Motor Fuel
9929 Contribution to: Federal Highway Matching
9931 Contribution to: Health
9932 Contribution to: Mental Health
9933 Contribution to: Community Services
9934 Contribution to: Community Services - Revolving Loans
9936 Contribution to: Forest Preserve
9937 Contribution to: Special Projects
9938 Contribution to: Senior Service
9941 Contribution to: Nursing Home
9942 Contribution to: Nursing Home - Capital
9943 Contribution to: Medical Insurance
9944 Contribution to: Land Acquisition
9945 Contribution to: Building Fund
9946 Contribution to: Facilities Management
9947 Contribution to: Working Cash
9948 Contribution to: Township Motor Fuel
9949 Contribution to: Township Bridge
9950 Contribution to: County Farm Land
9951 Contribution to: History Room
9952 Contribution to: Drug Program
9957 Contribution to: Broadband Grant
9958 Contribution to: Courthouse Expansion Fund
9959 Contribution to: Jail Expansion Fund
9961 Contribution to: GIS Development
9962 Contribution to: Asset Replacement
9966 Contribution to: Veteran's Assistance
9967 Contribution to: Drug Court
9971 Contribution to: FP Land Acquisition
9972 Contribution to: FP Retirement
9973 Contribution to: FP Tort & Liability
9981 Contribution to: PBC R & R - Sycamore
9982 Contribution to: PBC R & R - Health
9983 Contribution to: PBC Public Safety Building
9984 Contribution to: PBC Community Outreach Building
9986 Contribution to: PBC R & R Community Outreach Building
9990 Contribution to: Opportunity Fund
9991 Contribution to: Long Term Debt
9992 Contribution to: Government (Disbursement)